



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

March 19, 2004

The Honorable Susan R. Hopkins
Clerk of the Circuit Court
County of Louisa

Board of Supervisors
County of Louisa

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Louisa for the period January 1, 2003 through December 31, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system, and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Assess Proper Fines and Costs

As noted in our previous audit, the Clerk does not always assess the correct amounts for fees in criminal cases. Specifically, the Clerk does not assess the DNA Analysis fee on felony convictions as required by Section 19.2-310.2 of the Code of Virginia. Further, in 5 of 20 cases tested, the Clerk improperly assessed the time-to-pay fee on fixed-fee misdemeanor cases. The Clerk should ensure that staff assess fees and costs in accordance with state law.

Properly Calculate Due Dates

In 4 of 20 cases tested, the Clerk did not calculate the correct due dates for the payment of fines and fees as required in Section 19.2-354 of the Code of Virginia. We noted incorrect due dates ranging from a few days to five years. Absent a court order or a signed payment agreement, all fines and costs are payable

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immediately upon sentencing. The Clerk should ensure that staff calculate correct due dates based on these factors.

We discussed these comments with the Clerk on March 19, 2004 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Daniel R. Bouton, Chief Judge
C. Lee Lintecum, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
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